

UNITED STATES DISTRICT COURT  
DISTRICT OF MASSACHUSETTS

COMMERCIAL UNION INSURANCE  
COMPANY and AMERICAN EMPLOYERS'  
INSURANCE COMPANY,  
Plaintiffs,

CIVIL ACTION NO. 00-12267-DPW

v.

SWISS REINSURANCE AMERICA  
CORPORATION, formerly known as NORTH  
AMERICAN REINSURANCE CORPORATION,  
Defendant.

**FINAL JUDGMENT AND DECLARATION**

Pursuant to the Court's Memorandum and Order dated March 31, 2003 granting Defendant Swiss Reinsurance America Corporation's ("Swiss Re") Motion For Partial Summary Judgment, and denying the Motion For Summary Judgment submitted by Plaintiffs Commercial Union Insurance Company (now known as OneBeacon America Insurance Company) and American Employers' Insurance Company (collectively, "CUIC"), the parties' Settlement Agreement and the Court's Order granting the parties' Joint Motion for Leave to File Amended Pleadings, it is ORDERED AND ADJUDGED as follows:

- (1) CUIC's submission of its reinsurance tender to Swiss Re on an annualized basis was improper as a matter of law and Swiss Re has no obligation to make payments on that basis; and**
- (2) Judgment is entered in favor of Swiss Re and against CUIC as to CUIC's Amended Complaint.**

**SO ORDERED:**

/s/ Douglas P. Woodlock  
Douglas P. Woodlock

United States District Judge

Dated: April 29, 2004